

IDAHO'S GENERAL FUND EXPENDITURE LIMITATION (67-6803)
(\$ thousands)

Economic Estimates						Original Gen. Fund Approp.		Adj. Limit minus the
Comm. Idaho Unadjusted Unadjusted						less One-time		Ongoing
Fiscal	Personal	Percent	Expenditure	Expenditure	Limitation	Adjusted	Adjusted	Gen. Fund
<u>Year</u>	<u>Income Est.</u>	<u>Limit</u>	<u>Limit</u>	<u>Adjustments</u>	<u>Adjustment</u>	<u>Limit</u>	<u>Limit</u>	<u>Approp.</u>
1982	\$8,740,000	5.3333%	\$466,130	\$8,500	0.0973%	5.4306%	\$474,630	\$420,612
1983	9,750,000	5.3333%	519,997			5.4306%	529,479	464,730
1984	9,600,000	5.3333%	511,997			5.4306%	521,333	451,614
1985	10,500,000	5.3333%	559,997	40,300	0.3838%	5.8144%	610,508	549,092
1986	11,400,000	5.3333%	607,996			5.8144%	662,837	587,676
1987	11,300,000	5.3333%	602,663			5.8144%	657,023	600,914
1988	12,000,000	5.3333%	639,996	(3,890)	-0.0324%	5.7819%	693,834	657,347
1989	12,650,000	5.3333%	674,662			5.7819%	731,416	683,249
1990	13,750,000	5.3333%	733,329			5.7819%	795,018	744,951
1991	15,430,000	5.3333%	822,928	1,508	0.0098%	5.7917%	893,662	886,369
1992	16,470,000	5.3333%	878,395	1,800	0.0109%	5.8026%	955,696	957,233
1993	17,700,000	5.3333%	943,994	800	0.0045%	5.8072%	1,027,869	1,007,149
1994	19,100,000	5.3333%	1,018,660			5.8072%	1,109,169	1,084,561
1995	21,175,000	5.3333%	1,129,326			5.8072%	1,229,668	1,223,445
1996	23,246,000	5.3333%	1,239,779	7,471	0.0321%	5.8393%	1,357,405	1,324,875
1997	23,947,000	5.3333%	1,277,165			5.8393%	1,398,339	1,394,750
1998	25,357,000	5.3333%	1,352,365	2,293	0.0090%	5.8484%	1,482,966	1,417,915
1999	26,860,000	5.3333%	1,432,524	54,700	0.2036%	6.0520%	1,625,567	1,571,023
2000	27,600,000	5.3333%	1,471,991			6.0520%	1,670,352	1,654,920

Note: Between FY 1989 and FY 1992 the Legislature included its estimate of the previous fiscal year's ending General Fund balance in the next year's appropriation to fund one-time items. Then, effective in FY 1995, the law was changed to exempt all one-time expenditures regardless of the fiscal year of the fund source. The last two columns above reflect the removal of the projected surplus appropriated for one-time expenditures for fiscal years prior to 1995, and the removal of all one-time expenditures for fiscal years 1995 and beyond in order to calculate the ongoing General Fund expenditure amount and compare it to the adjusted expenditure limit. FY 1992 was the only year the Legislature's original, ongoing General Fund appropriation exceeded the adjusted expenditure limitation.

Explanation of Expenditure Adjustments: The law allows for adjustments to be made to the expenditure limit when the costs of a program are transferred between the state and local government, and when funds provided by the federal government to the state are eliminated or significantly reduced. The items listed below have been identified over the years as legitimate adjustments.

1. In FY 1982 the state replaced \$8.5 million of federal revenue sharing money in the Medical Assistance Program with General Fund.
2. In FY 1985 the state replaced a ten percent diversion of the state sales tax to Public Schools with a direct General Fund appropriation (\$17,686K) and switched funding for the employer's share of Social Security from the sales tax to the General Fund for Public Schools (\$21,777K) and Community Colleges (\$837K).
3. In FY 1988 the state moved funding for the Circuit Breaker Property Tax Relief Program from the General Fund to the sales tax (\$3,890K).
4. In FY 1991 the state replaced \$1,508K in Social Service Block Grant money with General Fund.
5. In FY 1992 the state replaced about \$1,800K in local property taxes with General Fund through the County indigency support provided in HB 433 as authorized in HB 378.
6. In FY 1993 annualizing the FY 1992 General Fund shift provided for in HB 433 and 378 resulted in an additional \$800K in local property tax savings.
7. In FY 1996 the Legislature appropriated \$7,471K for the Catastrophic Health Care Program to replace local property taxes.
8. In FY 1998 the Catastrophic Health Care Program's General Fund appropriation was \$9,765K. That's an increase of \$2,293K over the FY 1996 appropriation which is reflected in note #7. No adjustment was reflected for FY 1997.
9. In FY 1999 the Legislature changed a 1995 law which replaced 0.1% of the public school's M&O property tax levy with sales tax funds to a General Fund appropriation (SB 1535). The FY 1999 appropriation to reflect this change was \$54,700K (SB 1564).